Record Nr. UNINA9910455549303321 Advances in taxation. Volume 18 [[electronic resource] /] / edited by **Titolo** Suzanne Luttman Pubbl/distr/stampa Bingley, UK, : Elsevier, : Architectural Press, 2008 **ISBN** 1-280-77080-5 9786613681577 1-84663-913-1 Edizione [1st. ed.] Descrizione fisica 1 online resource (182 p.) Collana Advances in taxation:: 18 Altri autori (Persone) LuttmanSuzanne Disciplina 336.200973 Soggetti Taxation Tax deductions Electronic books. Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Note generali Description based upon print version of record. Nota di bibliografia Includes bibliographical references. Nota di contenuto Front cover; Advances in taxation; Copyright page; Contents; List of contributors; Editorial board; Ad hoc reviewers; Part I: Main articles; Chapter 1. of Internal Revenue Code section 162(m) on the issuance of stock options; Introduction; Section 162(m); Literature review; Research question; Sample selection; Empirical results; Summary; Notes; References: Chapter 2. An analysis of dividend and capital gains tax rate differentials and their effect on the structure of corporate payouts: Introduction: Corporate distributions: Related literature and hypothesis development Model specification and sample selection Results; Limitations; Conclusions; Notes; Acknowledgements; References; Chapter 3. Dividend taxes and security prices: the reaction of dividend-paying stocks to the jobs and growth tax relief reconciliation act of 2003; Introduction; Prior literature and research questions; Research method; Sample selection and data; Results; Conclusions; Notes; References; Chapter 4. Bonus depreciation incentives: The impact on general aviation aircraft; Introduction; Background; Literature review and hypothesis development; Methodology; Results; Conclusion; Notes

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Sommario/riassunto

Addresses various aspects of taxation, including tax policy issues at the federal, state, local, and international levels.